

§ 57.9

§ 57.9 Refund claims.

Any claim for a refund of the fee must be made by the entity that paid the fee to the government and must be made on Form 843, "Claim for Refund and Request for Abatement," in accordance with the instructions for that form.

§ 57.10 Effective/applicability date.

(a) *In general.* Except as provided in paragraph (b), §§ 57.1 through 57.9 apply to any fee that is due on or after September 30, 2014.

(b) [Reserved]. For further guidance, see § 57.10T(b).

[T.D. 9711, 80 FR 10335, Feb. 26, 2015]

§ 57.10T Effective/applicability date (temporary).

(a) [Reserved]. For further guidance, see § 57.10(a).

(b) *Paragraphs (b)(3) and (c)(3)(ii) of § 57.2T.* Paragraphs (b)(3) and (c)(3)(ii) of § 57.2T apply on February 26, 2015.

(c) *Expiration date.* Paragraphs (b)(3) and (c)(3)(ii) of § 57.2T expire on February 23, 2018.

[T.D. 9711, 80 FR 10335, Feb. 26, 2015]

§ 57.6302-1 Method of paying the health insurance providers fee.

(a) *Fee to be paid by electronic funds transfer.* Under the authority of section 6302(a), the fee imposed on covered entities engaged in the business of providing health insurance for United States health risks under section 9010 and § 57.4 must be paid by electronic funds transfer as defined in § 31.6302-1(h)(4)(i) of this chapter, as if the fee were a depository tax. For the time for paying the fee, see § 57.7.

(b) *Effective/Applicability date.* This section applies with respect to any fee that is due on or after September 30, 2014.

PART 141—TEMPORARY EXCISE TAX REGULATIONS UNDER THE EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974

§ 141.4975-13 Definition of "amount involved" and "correction".

Until superseded by permanent regulations under sections 4975(f) (4) and (5),

26 CFR Ch. I (4-1-15 Edition)

§ 53.4941(e)-1 of this chapter (Foundation Excise Tax Regulations) will be controlling to the extent such regulations describe terms appearing both in section 4941(e) and section 4975(f). Because of the need for immediate guidance with respect to the provisions contained in this Treasury decision, it is found impracticable to issue it with notice and public procedure thereon under subsection (b) of section 553 of title 5 of the United States Code or subject to the effective date limitation of subsection (d) of that section.

(Sec. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

[T.D. 7425, 41 FR 32890, Aug. 6, 1976, as amended by T.D. 8084, 51 FR 16305, May 2, 1986]

PART 143—TEMPORARY EXCISE TAX REGULATIONS UNDER THE TAX REFORM ACT OF 1969

Sec.

143.1 [Reserved]

143.2 Taxes on self-dealing; scholarship and fellowship grants by private foundations.

143.3-143.4 [Reserved]

143.5 Taxes on self-dealing; indirect transactions by a private foundation.

143.6 Election to shorten the period during which certain excess business holdings of private foundations are treated as permitted holdings.

AUTHORITY: Sec. 7805, 68A Stat. 917; 26 U.S.C. 7805.

§ 143.1 [Reserved]

§ 143.2 Taxes on self-dealing; scholarship and fellowship grants by private foundations.

(a) *In general.* Section 4941(d)(1)(D) of the Internal Revenue Code of 1954 as added by section 101(b) of the Tax Reform Act of 1969 (83 Stat. 500) provides that the term "self-dealing" includes any direct or indirect payment of compensation (or payment or reimbursement of expenses) by a private foundation to a disqualified person. Section 4941(d)(1)(E) provides that the term "self-dealing" includes any direct or indirect transfer to, or use by, or for the benefit of, a disqualified person of the income or assets of a private foundation.

(b) *Scholarship and fellowship grants.* A scholarship or fellowship grant to a